

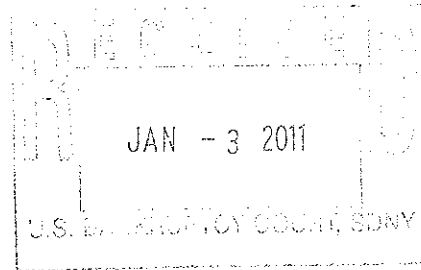
**Kathleen Berk
2 Cyril Drive
Huntington, NY 11743**

December 31, 2010

Clerk of the United States Bankruptcy Court
for the Southern District of New York
One Bowling Green
New York, NY 10004

**Re: Kathleen Berk - Partner in Partners
Investment Co.**

Bankruptcy Case No. 08-1789 (BRL)



Gentlemen:

I disagree with the Trustee's Determination dated December 3, 2010 to deny my claim. My objection to your determination is based upon the continuing litigation, which has not yet been adjudicated, relating to the status of claims of individuals who invested through partnerships and funds. I respectfully request my claim be reconsidered at the time these cases are adjudicated.

Very truly yours,

Kathleen Berk